

Mayes Education, Inc.
Waldorf College
Re: Administrative Costs in Higher Education Study Committee
November 2013

Question(s)

- 1.) A list of all of the mandatory fees charged to students
- 2.) How the fee rates are determined
- 3.) Description of how the fees are used by the institution

Answer(s)

1.) **Comprehensive Fee**

-A long running fee, previously called student dues. Year to Year change is adjusted at the same rate as tuition

-The comprehensive fee is allocated as follow

Technology	65.71%
Student Senate	5.33%
Campus Ministry	0.57%
Yearbook	0.95%
Lobbyist (Student Newspaper)	0.95%
PTK Honor Society	0.57%
Intramurals	2.10%
Student Activities	7.24%
YMCA Membership	12.57%
Orientation	4.00%

10-11	11-12	12-13
860.00	976.00	1,024.00

2.) **Mandatory Student Health Insurance**

-All students are required to carry primary health insurance.

-If they can provide proof of adequate coverage, the fee is credited back.

-Waldorf College has NO PROFIT built in. Students are billed the same amount the college is.

	10-11	11-12	12-13
Domestic	527.00	628.00	691.00
International	661.00	788.00	867.00

While the college does have other fees, they are situational and not mandatory for all students in all years.

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Question(s)

1.) The number of executive, administrative and managerial employees

Answer(s)

1.)

Executive: (President, Vice President or Dean)

President
Vice President for Academic Affairs and Dean of the College
Vice President for Business Affairs
Dean of Students

10-11	11-12	12-13
X	X	X
X	X	X
X	X	X
X	X	X
4	4	4

Administrative: (Non-executive Presidents Council Members)

Director of Admissions
Director of Marketing
Director of On-line learning
Director of Athletics

X	X	X
X	X	X
X	X	X
X	X	X
4	4	4

Managerial: (Non Executive/Non Administrative Department managers)

Director of Facility Services
Director-Academic Achievement Center
Director-Career Services Center
Registrar
Library Director
Director of Human Resources/PR & Benefits Coordinator
Bookstore Manager
Director-Financial Aid
Director-IT
Director-Institutional relations
Director of Residence life
Director-Online programs
Director-Online education representatives

X	X	X
X	X	X
X	X	X
X	X	X
X	X	X
X	X	X
X	X	X
X	X	X
X	X	X
X		
X	X	X
	X	X

12 **12** **12**
20 **20** **20**

2.) The ratio of those employees to all employees

1 to 6.55 1 to 7.45 1 to 8.05

3.) The supervisor to staff ratio

1 to 6.55 1 to 7.45 1 to 8.05

4.) The percentage of staff FTE that are for instruction, research or service activities

26.49% 33.14% 35.36%

Question

1.) Annual spending on activities other than direct instruction as a percentage of total spending

Answer	Short Year		
1.)	12/31/10	12/31/11	12/31/12
Total Spending	12,660,566.00	14,109,658.00	13,608,228.00
Total Instruction	2,477,475.39	3,037,974.00	3,312,890.23
	19.57%	21.53%	24.34%
Total Non-Instruction	10,183,090.61	11,071,684.00	10,295,337.77
	80.43%	78.47%	75.66%

**For the puposes of this report expense related to instruction include direct costs by object code as follows: Faculty salaries and wages, classroom expense, student teaching expense and cost of books and goods sold.

**It is important to note that certain academic support and student service expenses are incurred, but are included as part of the 'General and Administrative' expense category on the financial statements. These costs include, but are not limited to, certain direct costs as follows: Library operation, academic acheivement center operation, faculty development, self study, fine arts (Band, choir and theatre) and academic computing costs.

Question

2.) Annual spending on auxiliary enterprises, plant and scholarships as a percent of total spending

Answer	Short Year		
2.)	12/31/10	12/31/11	12/31/12
Total Spending	12,660,566.00	14,109,658.00	13,608,228.00
Total Auxiliary	941,227.19	918,939.91	868,923.88
	7.43%	6.51%	6.39%

**For the purposes of this report, expenses related to auxiliary enterprises include direct costs by object code as follows: Food service contract payments, cable TV and facility rent/lease. Final audited financial statements do not specifically list auxiliary enterprises as a category.

	Short Year		
	12/31/10	12/31/11	12/31/12
Total Spending	12,660,566.00	14,109,658.00	13,608,228.00
Total Plant	1,074,708.01	1,407,841.08	1,232,379.27
	8.49%	9.98%	9.06%

**For the purposes of this report, expenses related to plant operations include direct costs by object code as follows: Equipment maintenance, heat, electric, water/sewer/garbage, building maintenance, grounds maintenance, building supplies, janitorial supplies, insurance, property taxes, security, accretion, and non-capitalized plant expenditures.

Final audited financial statements do not specifically list plant as category.

	Short Year		
	12/31/10	12/31/11	12/31/12
Total expenses	12,660,566.00	14,109,658.00	13,608,228.00
Scholarships & Grants	5,290,520.00	4,792,926.00	4,703,227.24
Total	17,951,086.00	18,902,584.00	18,311,455.24
S/S %	29.47%	25.36%	25.68%

Question

3.) The amount of borrowing for construction

Answer	Short Year		
3.)	12/31/10	12/31/11	12/31/12
	-	-	-

Question

4.) The cost of servicing debt

Answer	Short Year		
4.)	12/31/10	12/31/11	12/31/12
Principal	-	165,304.00	234,434.00
Interest	515,665.87	431,832.00	357,475.00
	515,665.87	597,136.00	591,909.00